

CITY OF SAN JOSE
OFFICE OF THE CITY AUDITOR
Procedure No. M-32

FINAL AUDIT STANDARDS REVIEW

Purpose

To ensure that the audit project complies with the U.S. Comptroller General's *Government Auditing Standards*.

Background

The Final Audit Standards Review occurs at the end of the report writing phase. The intent of the final review is to ascertain that the audit staff has complied with the applicable General Standards, Field Work Standards, and Reporting Standards as described in the **Audit Standards Plan**.

Procedure

Audit staff	1. Update the Audit Standards Plan to reflect the audit work performed upon completion of the Report Writing phase of the audit.
Audit Standards Plan Reviewer	2. At the final Audit Standards Review, review the plan for completeness and verify the remaining items in the Audit Standards Plan that were not verified during the first and second reviews. Write the review comments in an Audit Standards Review Worksheet.
Audit Staff	3. Discuss comments with the reviewer and make changes to the audit report, the Audit Standards Plan or the workpapers, if necessary. Refer any audit report changes and unresolved items to the Supervising Auditor and the City Auditor.
Supervising Auditor and City Auditor	4. Review and approve the audit report changes and decide on any unresolved issues.
Audit Staff	5. File the Audit Standards Plan and the reviewer's comments in the audit workpapers.